

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**S.A. No. 2 & 3/DDN/2026
(Arising out of ITA No.26/DDN/2024), A.Y. 2013-14
S.A. No. 4 & 5/DDN/2026
(Arising out of ITA No.25/DDN/2024), A.Y. 2013-14
S.A. No. 6, 7 & 8/DDN/2026
(Arising out of ITA No.219/DDN/2024), A.Y. 2016-17
S.A. No. 9 & 10/DDN/2026
(Arising out of ITA No.218/DDN/2024), A.Y. 2017-18**

Chawla Associates A-43, Durga Mandir Gali, Rudrapur (Uttarakhand) PAN: AALFC4336N	Vs	Income Tax Officer, Income Tax Office, Haldwani, Uttarakhand
Appellant		Respondent
Assessee by	Sh. S. K. Matta, CA	
Revenue by	Ms.Poonam Sharma, CIT DR	
Date of Hearing	10/02/2026	
Date of Pronouncement	10/02/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

The captioned Stay applications have been filed by the Assessee seeking extension of stay on recovery of outstanding demand for the Assessment Years under consideration.

2. Heard both the parties and perused the material. The Co-ordinate Bench of the Tribunal allow the Stay Applications filed by the Assessee on 04/07/2025 by staying the demand for a period of 180 days. The Assessee has raised Ground on DIN in the main Appeal. The Tribunal by considering the fact that issue of DIN is pending

considering by the Hon'ble Supreme Court in the case of Brandex Mauritius Holdings Ltd., adjourned the main Appeals sine-a die. Since the Stay granted on 04/07/2025 has been expired, Assessee sought for extension of the Stay. Considering the above facts and circumstances, the demands in the above mentioned cases are stayed for a period of 90 days from the date of this order or till the disposal of the main Appeal whichever is earlier.

3. In the result, the captioned Stay Applications are allowed.

Order pronounced in the open court on 10th February, 2026

Sd/-

(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Date:- 10 .02.2026
Reshma Naheed, Sr.P.S

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI